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## State of Minnesota

## HOUSE OF REPRESENTATIVES

A bill for an act

relating to taxation; property; expanding exemption for certain property owned by

NINETY-FIRST SESSION

н. ғ. №. 426

01/28/2019 Authored by Sundin, Kunesh-Podein, Hassan and Davids
The bill was read for the first time and referred to the Committee on Taxes

1.3 1.4	an Indian tribe; amending Minnesota Statutes 2018, section 272.02, subdivision 101.
1.5	BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:
1.6	Section 1. Minnesota Statutes 2018, section 272.02, subdivision 101, is amended to read:
1.7	Subd. 101. Certain property owned by an Indian tribe. (a) Property is exempt that:
1.8	(1) is located in a city of the first class with a population less than 100,000 as of the
1.9	2010 federal census;
1.10	(2) was on January 1, 2016, and is for the current assessment, owned by a federally
1.11	recognized Indian tribe, or its instrumentality, that is located within the state of Minnesota;
1.12	and
1.13	(3) is used exclusively as a medical clinic or pharmacy.
1.14	(b) Property that qualifies for the exemption under this subdivision is limited to no more
1.15	than two contiguous parcels and structures that do not exceed, in the aggregate, 30,000
1.16	34,000 square feet. Property acquired for single-family housing, market-rate apartments,
1.17	agriculture, or forestry does not qualify for this exemption. The exemption created by this

Section 1.

subdivision expires with taxes payable in 2028.